

Mail to: Arizona Department of Revenue, PO Box 29085, Phoenix AZ 85038-9085

NOTE: To ensure proper application of this payment, this form must be completed in its entirety.

This estimated payment is for tax year ending December 31, 1999, or for tax year ending _____, 2000.

First name and initial - if joint payment, also give spouse's name and initial		Last name	Your social security number	
Address - number and street, apt. no., rural route, post office box			Spouse's social security number	
City	State	ZIP code	For DOR use only	
DO NOT USE TO MAKE DELINQUENT INCOME TAX PAYMENT Check the appropriate box: This is a mandatory estimated tax payment 1 <input type="checkbox"/> This is a voluntary estimated tax payment 2 <input type="checkbox"/> The enclosed amount is payment for quarter number _____ <div>Make Checks Payable To: Arizona Department of Revenue</div>				
ADOR 06-0016 (98) You must round your estimated payment to a whole dollar (no cents).			Payment Enclosed \$ _____ .00	

IMPORTANT:

If you have to make Arizona estimated payments, your combined Arizona estimated income tax payments and Arizona withholding must total one of the following: (1) 90% of the tax due for 1999; or (2) 100% of the tax due for 1998. (You can use your 1998 tax due only if you were required to file and did file a 1998 Arizona income tax return.)

The department will charge you a penalty if you fail to make any required estimated payment. The department will also charge you interest on any late or underpaid payment. Use Form 221, *Underpayment of Estimated Tax by Individuals*, to determine the amount of underpayment penalty.

You may order additional copies of this form by calling (602) 542-4260. Please allow 3 weeks for delivery.

Use this form only to make individual estimated tax payments. **Do not** use this form to make delinquent income tax payments.

Record of Estimated Payments		
Payment Number	(a) Date payment made	(b) Amount of payment made
Amount of 1998 overpayment applied to 1999 estimated tax		
1		
2		
3		
4		
		Total:

ARIZONA FORM
140ES

Individual Estimated Tax Payment

1999

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Worksheet for Computing Estimated Payments for Individuals

(For use with Arizona Form 140ES)

Step 1 Estimated Arizona Taxable Income	1 Use the estimated tax worksheet attached to IRS Form 1040ES and enter here the amount shown as income on your federal worksheet			1		00
Step 2 Additions	Below are common items of income that are not taxable under the Internal Revenue Code but are taxable under Arizona Revised Statutes. Estimate amounts and enter in the spaces provided:					
	2 Non-Arizona municipal interest	2	00			
	3 Early withdrawal of Arizona State Retirement System contributions	3	00			
	4 Ordinary income portion of lump-sum distributions (<i>excluded on your federal return</i>)	4	00			
	5 Other additions to income	5	00			
	6 Total additions to income. <i>Add lines 2 through 5</i>			6		00
	7 Add line 1 and line 6			7		00
Step 3 Subtractions	Below are common items not subject to tax in Arizona but taxable under the Internal Revenue Code. Estimate amounts and enter in the spaces provided:					
	8 Amounts received as annuities from certain federal, Arizona state or local government retirement and disability funds (up to \$2,500) that are subject to federal tax.....	8	00			
	9 Interest income on obligations of the United States (e.g. U.S. savings bonds, treasury bills, etc.)	9	00			
	10 Arizona state lottery winnings (up to \$5,000) included as income on federal return	10	00			
	11 U.S. social security benefits or Railroad Retirement Act benefits included as income on federal return	11	00			
	12 Other exempt income	12	00			
	13 Total subtractions. <i>Add lines 8 through 12</i>			13		00
	14 Subtract line 13 from line 7			14		00
Step 4 Deductions and Exemptions	15 If you plan to itemize deductions, enter the estimated total of your deductions. If you do not plan to itemize deductions, see the instructions for the allowable 1998 standard deduction in your booklet			15		00
	16 Exemptions. <i>Enter your allowable 1998 exemption amounts</i>			16		00
	17 Subtract the sum of lines 15 and 16 from line 14			17		00
Step 5 Estimated Arizona Income Tax	18 Use the amount on line 17 to calculate your Arizona estimated tax liability. Use Tax Rate Table X or Y. Enter on line 18			18		00
	19 Enter 90 percent (.90) of line 18	19	00			
	20 Enter preceding year's Arizona tax liability	20	00			
	21 Enter the lesser of line 19 or line 20			21		00
	22 Total Arizona income tax expected to be withheld (include all employment and pensions)			22		00
	23 Subtract line 22 from line 21. <i>Base estimated payments on this amount</i>			23		00
	24 If the first payment you are required to make is due April 15, 1999, enter 1/4 of line 23 (minus any 1998 overpayment that you are applying to this installment) here and on your 140ES			24		00

NOTE: Be sure to review your estimated income figure to adjust your payments as necessary during the year. Payments for calendar year filers are due April 15, 1999; June 15, 1999; September 15, 1999; and January 18, 2000.